



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: October 31, 2000

Ancillary Document being reviewed (provide number and title): ETA 094.04.193 Out-of-state activities related to performance of local installation contract.

Date last Issued: July 29, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-193 Inbound and outbound interstate sales of tangible personal property

Purpose of the document: This ETA explains charges for engineering and purchasing services performed outside this state that are part of a contract for the in state installing and testing of equipment cannot be apportioned for B&O tax purposes.

Is the document clearly written?

Yes	No
X	

Does the document provide accurate and useful information?

Yes	No
X	

Does the document provide information not currently in the rule?

Yes	No
X	



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

WAC 458-20-193 primary purpose is to discuss the taxability of inbound and outbound sales of tangible personal property. However, subsection (5) briefly discusses other in- and out-of-state activities. The rule should be revised to incorporate a brief discussion as to installation activities.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____